

Wisconsin Exempt Organization Business Taxes Form 4T Instructions

New . . .

Definition of "Internal Revenue Code" updated

For taxable years beginning in 2003, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2002, with numerous exceptions. See page 4 for a list of the exceptions.

Important . . .

- **Allocation of income from lottery prizes**

All income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin is allocated to Wisconsin. A multistate corporation includes this income on Form 4B, Part I, line 1. See page 11.

- **Exempt corporations with federal extensions allowed an extra 30 days to file Wisconsin returns**

If an exempt corporation receives an extension of time to file its federal income tax return, this automatically extends the time for filing the Wisconsin return to 30 days after the federal due date, **if the corporation attaches a copy of that extension to the Wisconsin return it files.** See page 2.

- **Indicate type of organization**

Make sure you indicate the type of your organization by checking the appropriate box under item E on page 1 of Form 4T. Failure to do so may result in the incorrect processing of your return.

For More Information . . .

Visit the Department of Revenue's Internet web site at www.dor.state.wi.us

At this site you may download tax forms and instructions, Department of Revenue publications, and the *Wisconsin Tax Bulletin*, which is a quarterly newsletter that provides information about new Wisconsin tax laws, administrative rules, court decisions, tax releases, and private letter rulings. The site also provides information about the Department of Revenue, answers to frequently asked questions, and links to Wisconsin laws and tax rules.

Don't Forget . . .

- Use the preprinted label if you received one
- Fill in your federal employer ID number
- Fill out the form completely
- Attach a copy of your federal return and any other required forms, schedules, or statements
- **Attach a copy of any extension**
- Sign the return



Wisconsin Business Activity Codes

Using the list below, determine the proper code to enter in item D, Wisconsin Business Activity Code, on page 1 of your return. Enter the code which reflects the exempt organization's major business activity (the activity which accounted for the largest percentage of total receipts).

AGRICULTURE, FORESTRY, AND FISHING

0100 Agricultural Production – Crops
0200 Agricultural Production – Livestock
0710 Soil Preparation Services
0720 Crop Services
0740 Veterinary Services
0750 Animal Services, except Veterinary
0760 Farm Labor and Management Services
0780 Landscape and Horticultural Services
0800 Forestry
0900 Fishing, Hunting, and Trapping

MINING

1000 Metal Mining
1200 Coal Mining
1300 Oil and Gas Extraction
1400 Nonmetallic Minerals, except Fuels

CONSTRUCTION

1500 General Building Contractors
1610 Highway and Street Construction
1620 Heavy Construction, except Highway
1710 Plumbing, Heating, Air Conditioning
1720 Painting and Paper Hanging
1730 Electrical Work
1740 Masonry, Stonework, and Plastering
1750 Carpentry and Floor Work
1760 Roofing, Siding, Sheet Metal Work
1770 Concrete Work
1780 Water Well Drilling
1790 Miscellaneous Special Trade Contractors

MANUFACTURING

Food and Kindred Products

2010 Meat Products
2020 Dairy Products
2030 Preserved Fruits and Vegetables
2040 Grain Mill Products
2050 Bakery Products
2060 Sugar and Confectionery Products
2070 Fats and Oils
2080 Beverages
2090 Miscellaneous Food and Kindred Products

Tobacco, Textile, and Apparel Products

2100 Tobacco Products
2200 Textile Mill Products
2300 Apparel and Other Textile Products

Lumber and Wood Products

2410 Logging
2420 Sawmills and Planing Mills
2430 Millwork, Plywood, Structural Members
2440 Wood Containers
2450 Wood Buildings and Mobile Homes
2490 Miscellaneous Wood Products
2500 Furniture and Fixtures
2600 Paper and Allied Products

Printing and Publishing

2710 Newspapers
2720 Periodicals
2730 Books
2740 Miscellaneous Publishing
2750 Commercial Printing
2760 Manifold Business Forms
2770 Greeting Cards
2780 Blankbooks and Bookbinding
2790 Printing Trade Service

Other Manufacturing

2800 Chemicals and Allied Products
2900 Petroleum and Coal Products
3000 Rubber and Miscellaneous Plastic Products
3100 Leather and Leather Products
3200 Stone, Clay, and Glass Products
3300 Primary Metal Industries
3400 Fabricated Metal Products
3500 Industrial Machinery and Equipment
3570 Computer and Office Equipment
3600 Electronic and Other Electric Equipment
3700 Transportation Equipment
3800 Instruments and Related Products
3900 Miscellaneous Manufacturing Industries

TRANSPORTATION AND PUBLIC UTILITIES

Transportation

4000 Railroad Transportation
4100 Local and Interurban Passenger Transit
4200 Trucking and Warehousing
4400 Water Transportation
4500 Transportation by Air
4600 Pipelines, except Natural Gas
4700 Transportation Services

Communications

4810 Telephone Communication
4820 Telegraph and Other Communications
4830 Radio and Television Broadcasting
4840 Cable and Other Pay TV Services
4890 Other Communication Services

Electric, Gas, and Sanitary Services

4910 Electric Services
4920 Gas Production and Distribution
4930 Combined Utility Services
4940 Water Supply
4950 Sanitary Services
4960 Steam and Air Conditioning Supply
4970 Irrigation Systems

WHOLESALE TRADE

Wholesale Trade – Durable Goods

5010 Motor Vehicles, Auto Parts, and Supplies
5020 Furniture and Home Furnishings
5030 Lumber and Construction Materials
5040 Professional and Commercial Equipment
5050 Metals and Minerals, except Petroleum
5060 Electrical Goods
5070 Hardware, Plumbing, and Heating Equipment
5080 Machinery, Equipment, and Supplies
5090 Miscellaneous Durable Goods

Wholesale Trade – Nondurable Goods

5110 Paper and Paper Products
5120 Drugs, Drug Proprietaries, and Sundries
5130 Apparel, Piece Goods, and Notions
5140 Groceries and Related Products
5150 Farm-Product Raw Materials
5160 Chemicals and Allied Products
5170 Petroleum and Petroleum Products
5180 Beer, Wine, and Distilled Beverages
5190 Miscellaneous Nondurable Goods

RETAIL TRADE

Building Materials and Garden Supplies

5210 Lumber and Other Building Supplies
5230 Paint, Glass, and Wallpaper Stores
5250 Hardware Stores
5260 Retail Nurseries and Garden Stores
5270 Mobile Home Dealers

General Merchandise Stores

5310 Department Stores
5330 Variety Stores
5390 Miscellaneous General Merchandise Stores

Food Stores

5410 Grocery Stores
5420 Meat and Fish Markets
5430 Fruit and Vegetable Markets
5440 Candy, Nut, and Confectionery Stores

Dairy Products Stores

5450 Dairy Products Stores
5460 Retail Bakeries
5490 Miscellaneous Food Stores

Automotive Dealers and Service Stations

5510 New and Used Car Dealers
5520 Used Car Dealers
5530 Auto and Home Supply Stores
5540 Gasoline Service Stations
5550 Boat Dealers
5560 Recreational Vehicle Dealers
5570 Motorcycle Dealers
5590 Automotive Dealers, not elsewhere classified

Apparel and Accessory Stores

5600 Apparel and Accessory Stores

Furniture and Home Furnishings Stores

5710 Furniture and Home Furnishings Stores

5720 Household Appliance Stores
5730 Radio, TV, and Computer Stores

Eating and Drinking Places

5812 Eating Places
5813 Drinking Places

Miscellaneous Retail

5910 Drug Stores and Proprietary Stores
5920 Liquor Stores
5930 Used Merchandise Stores
5941 Sporting Goods and Bicycle Shops
5942 Book Stores
5943 Stationery Stores
5944 Jewelry Stores
5945 Hobby, Toy, and Game Shops
5946 Camera and Photographic Supply Stores
5947 Gift, Novelty, and Souvenir Shops
5948 Luggage and Leather Goods Stores
5949 Sewing, Needlework, and Piece Goods Stores

5961 Catalog and Mail Order Houses
5962 Merchandising Machine Operators
5963 Direct Selling Establishments
5983 Fuel Oil Dealers
5984 Liquefied Petroleum Gas Dealers
5989 Fuel Dealers, not elsewhere classified

5992 Florists
5993 Tobacco Stores and Stands
5994 News Dealers and News Stands
5995 Optical Goods Stores
5999 Miscellaneous Retail Stores, not elsewhere classified

FINANCE, INSURANCE, AND REAL ESTATE

6000 Depository Institutions
6100 Nondepository Institutions
6200 Security and Commodity Brokers
6300 Insurance Carriers
6400 Insurance Agents, Brokers, and Service
6510 Real Estate Operators and Lessors
6530 Real Estate Agents and Managers
6540 Title Abstract Offices
6550 Subdividers and Developers
6700 Holding and Other Investment Offices

SERVICES

Hotels and Other Lodging Places

7010 Hotels and Motels
7020 Rooming and Boarding Houses
7030 Camps and Recreational Vehicle Parks

7040 Membership-Basis Organization Hotels

Personal Services

7210 Laundry, Cleaning, and Garment Services
7220 Photographic Studios, Portrait
7230 Beauty Shops
7240 Barber Shops
7250 Shoe Repair and Shoeshine Parlors
7260 Funeral Services and Crematories
7291 Tax Return Preparation Services
7299 Miscellaneous Personal Services, not elsewhere classified

Business Services

7310 Advertising
7320 Credit Reporting and Collection
7330 Mailing, Reproduction, Stenographic
7342 Disinfecting and Pest Control
7349 Building Maintenance Services, not elsewhere classified
7350 Miscellaneous Equipment Rental and Leasing
7360 Personnel Supply Services

Computer and Data Processing Services

7371 Computer Programming Services
7372 Prepackaged Software
7373 Computer Integrated Systems Design
7374 Data Processing and Preparation
7375 Information Retrieval Services
7376 Computer Facilities Management
7377 Computer Rental and Leasing
7378 Computer Maintenance and Repair
7379 Computer Related Services

Miscellaneous Business Services

7381 Detective and Armored Car Services
7382 Security Systems Services
7383 News Syndicates
7384 Photo Finishing Laboratories
7389 Business Services, not elsewhere classified

Auto Repair, Services, and Parking

7510 Automotive Rentals, No Drivers
7520 Automobile Parking
7530 Automotive Repair Shops
7540 Automotive Services, except Repair

Miscellaneous Repair Services

7620 Electrical Repair Shops
7630 Watch, Clock, and Jewelry Repair
7640 Reupholstery and Furniture Repair
7690 Miscellaneous Repair Shops

Motion Pictures

7810 Motion Picture Production and Services
7820 Motion Picture Distribution and Services
7830 Motion Picture Theaters
7840 Video Tape Rental

Amusement and Recreational Services

7910 Dance Studios, Schools, and Halls
7920 Producers, Orchestras, Entertainers
7930 Bowling Centers
7940 Commercial Sports
7991 Physical Fitness Facilities
7992 Public Golf Courses
7993 Coin-Operated Amusement Devices
7996 Amusement Parks
7997 Membership Sports and Recreation Clubs
7999 Amusement and Recreation, not elsewhere classified

Health Services

8010 Offices and Clinics of Medical Doctors
8020 Offices and Clinics of Dentists
8030 Offices of Osteopathic Physicians
8040 Offices of Other Health Practitioners
8050 Nursing and Personal Care Facilities
8060 Hospitals
8070 Medical and Dental Laboratories
8080 Home Health Care Services
8090 Health and Allied Services, not elsewhere classified

Other Services

8100 Legal Services
8210 Elementary and Secondary Schools
8220 Colleges and Universities
8230 Libraries
8240 Vocational Schools
8290 Schools and Educational Services, not elsewhere classified
8320 Individual and Family Services
8330 Job Training and Related Services
8350 Child Day Care Services
8390 Social Services, not elsewhere classified
8400 Museums, Botanical, and Zoological Gardens
8610 Business Associations
8620 Professional Organizations
8630 Labor Organizations
8640 Civic and Social Organizations
8650 Political Organizations
8660 Religious Organizations
8690 Membership Organizations, not elsewhere classified
8710 Engineering and Architectural Services
8720 Accounting, Auditing, and Bookkeeping
8730 Research and Testing Services
8740 Management and Public Relations Services, not elsewhere classified
PUBLIC ADMINISTRATION
9100 Executive, Legislative, and General Government
9200 Justice, Public Order, and Safety

Purpose of Form 4T

Tax-exempt organizations and certain individual retirement arrangements (IRAs) or Medical Savings Accounts (MSAs) use Form 4T to report their unrelated business taxable income and credits and to compute their franchise or income tax and recycling surcharge liability.

Who Must File

- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that are the sole owner of an LLC which is disregarded as a separate entity, have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Trusts exempt from federal income tax under Internal Revenue Code (IRC) section 501(a) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.
- IRAs and MSAs described in IRC sections 408(a) and 220(d) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.
- Exempt organizations engaged in buying or selling lottery prizes if the winning tickets were originally bought in Wisconsin.

“Gross income” of a manufacturing, merchandising, or mining business is the total receipts or sales, less the cost of goods sold, plus the gross income from other sources that is includable in unrelated business taxable income.

Who Is Not Required to File

- Exempt organizations that aren't subject to tax on unrelated business taxable income under IRC section 511 and aren't required to file federal Form 990-T, except those with income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin.
- Employee benefit plans established by an employer engaged in or affecting interstate commerce or by an employee organization that represents employees engaged in or affecting interstate commerce. This exception doesn't apply to government plans, church plans not electing under the vesting, etc., provisions, worker's compensation plans, non-U.S. plans primarily for nonresident aliens, and “excess benefit plans.”
- The State of Wisconsin, including the University of Wisconsin System, or any county, village, school district, or other political unit of the State of Wisconsin.
- Credit unions.

Recycling Surcharge

The recycling surcharge applies to corporations and trusts having gross receipts from all unrelated trade or business activities of \$4 million or more during the taxable year. Corporations and trusts that must file Wisconsin franchise or income tax returns must pay the recycling surcharge, with certain exceptions. The surcharge doesn't apply to:

- Exempt corporations and trusts that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes.

“Gross receipts from all unrelated trade or business activities” includes gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin income tax purposes.
- Trusts and IRAs whose entire unrelated business taxable income was passed through from partnerships, provided the partnerships paid any recycling surcharge due on the income.

For more information, refer to Publication 400, *Wisconsin's Recycling Surcharge*.

How to Obtain Forms

If you need forms or publications, you may:

- Download them from the Department's Internet web site at www.dor.state.wi.us
- Use your fax telephone to call the Department's Fax-A-Form Retrieval System at (608) 261-6229
- Request them online at www.dor.state.wi.us/html/formsreq.html
- Call (608) 266-1961
- Write to the Forms Request Office, Wisconsin Department of Revenue, Mail Stop 1-151, P.O. Box 8949, Madison, WI 53708-8949
- Call or visit any Department of Revenue office

How to Obtain Assistance

If you need help in preparing an exempt organization franchise or income tax return, you may:

- E-mail your question to corp@dor.state.wi.us
- Send a FAX to (608) 267-0834
- Call (608) 266-2772 [TTY (608) 267-1049]
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906
- Call or visit any Department of Revenue office

Period Covered by Return

The return must cover the same period as the exempt organization's federal business income tax return, Form 990-T. A 2003 Wisconsin return must be filed by an exempt organization for calendar year 2003 or a fiscal year that begins in 2003. A fiscal year may end only on the last day of a month. The period covered by the return can't exceed 12 months.

General Instructions (continued)

However, exempt organizations reporting on a 52 to 53 week period for federal tax purposes must file on the same reporting period for Wisconsin. The Department of Revenue will consider the reporting period as ending on the last day of the month closest to the end of the 52 to 53 week period for purposes of due dates, extensions, and assessments of interest and penalties.

Change in Accounting Period

Any change in accounting period made for federal purposes must also be made for Wisconsin purposes. Attach to the Wisconsin return, for the first taxable year for which the change applies, a copy of the Internal Revenue Service's notice of approval of accounting period change if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

Accounting Methods

In computing unrelated business taxable income, the method of accounting must be the same method used in computing federal unrelated business taxable income. However, if the method used for federal purposes isn't authorized under the Internal Revenue Code in effect for Wisconsin, use a method authorized under the Internal Revenue Code in effect for Wisconsin.

Change in Accounting Method

A change in accounting method made for federal purposes must also be made for Wisconsin purposes, unless the change isn't authorized under the Internal Revenue Code in effect for Wisconsin. Adjustments required federally as a result of a change made while an exempt corporation is subject to Wisconsin taxation must also be made for Wisconsin purposes, except in the last year that an exempt corporation is subject to taxation by Wisconsin it must take into account all remaining adjustments required.

Attach to the Wisconsin return, for the first taxable year for which the change applies, either a copy of the application for change in accounting method filed with the Internal Revenue Service and a copy of the IRS's consent if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

Elections

As explained above, an exempt corporation can't make different elections for federal and Wisconsin purposes with respect to accounting periods and accounting methods, unless the federal method isn't permitted under the Internal Revenue Code in effect for Wisconsin. In situations where an exempt organization has an option under the Internal Revenue Code and the IRS doesn't consider that option to be a method of accounting, a different election may be made for Wisconsin than that made for federal purposes. If federal law specifies the manner or time period in which an election must be made, those requirements also apply for Wisconsin purposes.

If different elections are made, adjustments are required on the Wisconsin return to account for any differences. Exempt organizations taxable as trusts enter such adjustments on Schedule V or Schedule W. Exempt organizations taxable as corporations should account for such differences on Form 4T, line 1.

When to File

Generally, an exempt organization must file Form 4T by the 15th day of the 5th month following the close of its taxable year. However, an employees' trust defined in IRC section 401(a), an IRA, and an MSA must file Form 4T by the 15th day of the 4th month follow-

ing the close of the taxable year. If a return is filed late, without an extension, the exempt organization may be subject to penalties and interest.

Caution: The due date for paying franchise or income tax and the recycling surcharge is explained below.

Extension of Time to File

If you are requesting an extension of time to file your federal income tax return, the following treatment applies:

- For exempt organizations taxable as corporations, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to 30 days after the federal extended due date. *You don't need to submit either a copy of the federal extension or an application for a Wisconsin extension to the Department by the original due date of your return.* However, you must attach a copy of the federal extension to the Wisconsin return that you file.
- For exempt organizations taxable as trusts, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to the federal due date. You must attach a copy of the federal extension to the Wisconsin return that you file.

If you aren't requesting a federal extension, but you need additional time for Wisconsin, you may obtain a Wisconsin extension as follows:

- Exempt organizations taxable as corporations may request a 30-day extension by submitting Wisconsin Form IC-830, Application for Extension of Time to File, to the Department on or before the original due date of the return.
- Exempt organizations taxable as trusts may obtain an extension allowable under federal law by (1) estimating their 2003 Wisconsin tax and paying the amount they will owe by the unextended due date of their return, and (2) attaching to Form 4T a completed copy of the appropriate federal extension application form or a statement explaining which federal extension provision is being used.

Where to File

Mail Form 4T to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908. **Exception:** Send amended returns to P.O. Box 8991, Madison, WI 53708-8991.

When to Pay Franchise or Income Tax and Recycling Surcharge

The franchise or income tax and recycling surcharge must be paid by the 15th day of the 5th month (15th day of the 4th month for employees' trusts, IRAs, and MSAs) following the close of the taxable period, *regardless of the due date of the return.* Exempt organizations may be required to make quarterly estimated payments to prepay their franchise or income tax and recycling surcharge.

An extension for filing the return doesn't extend the time to pay the franchise or income tax and recycling surcharge. Interest will be charged on the tax and surcharge not paid by the original due date. You can avoid interest charges during the extension period by paying the tax and surcharge due by the original due date. Submit your payment with Wisconsin Form 4-ES, Corporation Estimated Tax Voucher.

During the extension period, 12% annual interest generally applies to the unpaid tax and surcharge. However, if the sum of the net tax and surcharge shown on the return is \$500 or more, 12% annual interest applies only to 10% of the net tax and surcharge. Interest of 18% per year applies to the remainder of the unpaid tax and surcharge. See Form 4U, Part II.

Payment of Estimated Franchise or Income Tax

If the total of an exempt organization's franchise or income tax and recycling surcharge due is \$500 or more, it generally must make quarterly estimated tax payments using Wisconsin Form 4-ES. Failure to make required estimated tax payments may result in an interest charge.

An exempt corporation that overpaid its estimated tax may apply for a refund *before* filing its tax return if its overpayment is (1) at least 10% of the expected Wisconsin tax liability and (2) at least \$500. To apply, file Wisconsin Form 4466W, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after the end of the taxable year and before the exempt corporation files its tax return. **Do not** file Form 4466W at the same time as your tax return.

An exempt corporation that has a tax due when filing its tax return as a result of receiving a "quick refund" will be charged 12% annual interest on the amount of unpaid tax from the date the refund is issued to the earlier of the 15th day of the 5th month after the close of the taxable year or the date the tax liability is paid. Any tax that remains unpaid after the unextended due date of the tax return continues to be subject to 18% or 12% annual interest, as appropriate.

Information Returns That May Be Required

Form 9b Report of rents, royalties, and miscellaneous compensation paid to individuals. (Note: You may use federal Forms 1099 instead of Forms 9b. Mail Forms 1099 to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.)

If you must file federal information returns on magnetic media and you file at least 250 Forms 9b with Wisconsin, you generally must file Forms 9b on magnetic media. For more information, call (608) 267-3327, e-mail w2data@dor.state.wi.us, or write to the Magnetic Media Coordinator, Audit Bureau, Wisconsin Department of Revenue, Room 232B, 2135 Rimrock Road, P.O. Box 8906, Madison, WI 53708-8906.

Internal Revenue Service Adjustments

If any of your federal tax returns are adjusted by the Internal Revenue Service and the adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must report the adjustments to the Department of Revenue within 90 days after they become final.

Send a copy of the final federal audit reports and any associated amended Wisconsin returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906. Don't attach these items to the tax return for the current year.

Amended Returns

After you have filed a complete, original tax return, you may file an amended return to correct a tax return as you originally filed it or as it was later adjusted by an amended return, a claim for refund, or an office or field audit.

If you file an amended federal return and the changes affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must file an amended Wisconsin return with the Department of Revenue within 90 days after filing the amended federal return.

To file an amended Wisconsin return, use Form 4T and check the "amended return" box on the front of the return or clearly mark it "AMENDED RETURN" at the top of the form. Attach an explanation of any changes made. Show computations in detail. If the change involves an item of income, deduction, or credit that you were required to support with a form or schedule on your original return, attach the corrected form or schedule. Also attach a worksheet showing how you figured your refund or additional amount owed.

A claim for refund must be filed within 4 years of the unextended due date of the return. However, a claim for refund to recover all or part of any tax or credit paid as a result of an office or field audit must be filed within 4 years after such an assessment. That assessment must have been paid and must not have been protested by filing a petition for redetermination. See Section Tax 2.12, Wisconsin Administrative Code, for more information.

Send amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don't attach amended returns to other tax returns that you are filing.

Wisconsin State, County, and Baseball and Football Stadium Use Tax

Exempt organizations that don't hold a Wisconsin Certificate of Exempt Status (CES#) and purchase taxable tangible personal property or taxable services for storage, use, or consumption in (1) Wisconsin, (2) a county that has adopted the 0.5% county tax, (3) a county within the baseball stadium district (Milwaukee, Ozaukee, Racine, Washington, and Waukesha Counties) that has adopted the 0.1% baseball stadium tax, or (4) the football stadium district (Brown County) that has adopted the or 0.5% football stadium tax, without payment of a state, county, or stadium sales or use tax may owe Wisconsin state, county, or stadium use tax and be required to file a Wisconsin sales and use tax return. For more information or forms, e-mail sales10@dor.state.wi.us, fax your question to (608) 267-1030, call (608) 266-2776, or write to the Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902.

Penalties for Not Filing or Filing Incorrect Returns

If you don't file a Form 4T that you are required to file, or if you file an incorrect Form 4T due to negligence or fraud, interest and penalties may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties may be as much as 100% of the amount of tax not reported on the return. Criminal penalties for filing a false return include a fine of up to \$10,000 and imprisonment.

Line-by-Line Instructions

You must complete page 1 of Form 4T and make appropriate entries in the schedules on page 2. (The numbering corresponds with the line numbers on Form 4T, page 1, unless otherwise indicated.)

Caution: The Internal Revenue Service hasn't finalized the 2003 federal Form 990-T at the time of this printing. Therefore, federal line numbers referred to on Form 4T and in these instructions may change.

Rounding Off to Whole Dollars

Cents may be rounded to the nearest whole dollar by eliminating amounts less than 50 cents and increasing amounts from 50 cents through 99 cents to the next higher dollar.

■ **Period Covered** – File the 2003 return for calendar year 2003 and fiscal years that begin in 2003. For a fiscal year, a 52 to 53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form.

■ **Name and Address** – If you received a mailing label with the exempt organization's name and address, place it in this area. Make any necessary corrections on the label.

If you didn't receive a booklet with a label, print or type the exempt organization's name and address. Indicate a change in the organization's name or address from that shown on last year's Wisconsin return filed by checking the appropriate box. If you don't check the box to indicate that the name or address differs from the one used in prior years, the change will not be made.

■ **A. Federal Employer Identification Number** – Enter the exempt organization's federal employer identification number (EIN). If you haven't yet applied for a federal EIN, you may do so by filing federal Form SS-4 with the Internal Revenue Service, calling the IRS toll-free number (800) 829-4933, or applying online at www.irs.gov.

■ **B. Seller's Permit or Use Tax Number** – Enter the exempt organization's Wisconsin seller's permit, use tax, or consumer's use tax number, if applicable.

■ **C. Wisconsin Employer Identification Number** – Enter the exempt organization's Wisconsin employer identification (withholding) number.

■ **D. Wisconsin Business Activity Code** – Enter the exempt organization's Wisconsin business activity code from the table on back of the front cover of this booklet. **Don't** enter the federal unrelated business code number.

■ **E. Type of Organization** – Check the box that indicates how the organization will be taxed. Failure to check the proper box may result in the incorrect processing of your return.

■ **F. Name of Trustee** – Enter the name of the trustee if the organization is taxable as a trust.

■ **G. State and Year of Incorporation** – Enter the state under whose laws the exempt organization is organized and the year of incorporation (or creation).

■ **H. First Return, Final Return, Short Period – Change in Accounting Period, and Short Period – Stock Purchase or Sale** – If this is the first year that you are filing a Wisconsin return because the exempt organization wasn't in existence or didn't do business in Wisconsin in prior years, check the "First return" box. If the exempt organization ceased to exist or withdrew from Wisconsin during the year, check the "Final return" box. Indicate that a short period return is being filed due to a change in the exempt organization's accounting period or a stock purchase or sale by checking the appropriate box.

■ **I. Amended Return** – If this is an amended return, check the box. Circle the number in front of the line(s) that you are changing and attach a detailed explanation of the changes made, including any supporting form or schedule.

IMPORTANT – The Wisconsin unrelated business franchise and income tax law is based on the federal Internal Revenue Code (IRC). Although federal unrelated business taxable income is indicated as the starting point on the Wisconsin return, Wisconsin unrelated business taxable income for taxable years that begin in 2003 must be determined using the Internal Revenue Code as amended to December 31, 2002, with the exceptions listed below. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes.

Computing Federal Taxable Income for Wisconsin Purposes

Exceptions: The following federal law changes *do not apply* for Wisconsin franchise and income tax purposes.

- Public Law 106-519, FSC Repeal and Extraterritorial Income Exclusion Act of 2000, enacted November 15, 2000, relating to the repeal of the foreign sales corporation treatment and the allowance of an exclusion for extraterritorial income.
- Section 162 of Public Law 106-554, Community Renewal Tax Relief Act of 2000, enacted December 21, 2000, relating to the expensing of environmental remediation costs and the extension of the termination date.
- Section 165 of Public Law 106-554, Community Renewal Tax Relief Act of 2000, enacted December 21, 2000, relating to the enhanced deduction for corporate donations of computer technology and the extension of the termination date.
- Public Law 106-573, Installment Tax Correction Act of 2000, enacted December 28, 2000, relating to the restoration of the installment method of accounting for accrual basis taxpayers. For Wisconsin purposes, accrual basis taxpayers cannot use the installment method for reporting sales and other dispositions occurring on or after December 17, 1999. Instead, gain from the sale of property must be recognized in the year of the sale, rather than when the payments are received.
- Section 101 of Public Law 107-147, Job Creation and Worker Assistance Act of 2002, enacted March 9, 2002, relating to the 30% bonus depreciation allowance for qualified property acquired after September 10, 2001.

Federal law changes enacted after December 31, 2002, won't apply for Wisconsin purposes unless subsequently adopted by the Wisconsin Legislature. For example, Public Law 108-27, Jobs and Growth Tax Relief Reconciliation Act of 2003, enacted May 28, 2003, *does*

not apply for Wisconsin purposes. As a result, the increase in the section 179 deduction from \$25,000 to \$100,000 and the increase in the additional first year depreciation deduction to 50% of the cost of qualified property may not be claimed on your Wisconsin return.

Depreciation Differences

For property placed in service in taxable years beginning on or after January 1, 2003, you must compute depreciation or amortization under the Internal Revenue Code as amended to December 31, 2000. For qualified property acquired after September 10, 2001, you may not claim the federal 30% bonus depreciation. The 50% additional first year depreciation deduction may not be claimed for 50% bonus property acquired after May 5, 2003.

Note: An asset placed in service before 2003 must continue to be depreciated or amortized under the method allowable for Wisconsin purposes for the year in which it was placed in service.

Accounting for Differences

Adjustments may be necessary to account for differences between amounts reportable for federal and Wisconsin purposes. Exempt organizations taxable as trusts must show these adjustments on Schedule V or Schedule W. Exempt organizations taxable as corporations should see the instructions for line 1 below.

CAUTION: Exempt organizations taxable as trusts must skip lines 1 through 10 and begin on line 11.

■ **Line 1. Federal Unrelated Business Taxable Income** – Exempt organizations taxable as corporations enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions. Addition and subtraction modifications generally aren't made for exempt organizations taxable as corporations. However, all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in **Wisconsin** must be reported to Wisconsin.

Note: Show losses by putting the amount in parentheses.

Caution: If any changes to the Internal Revenue Code or depreciation differences described above affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, recompute the amount on Form 990-T, line 34. Enter the recomputed unrelated business taxable income on Form 4T, line 1. Attach a schedule to Form 4T showing your computation.

■ **Lines 2 through 7. Apportionment Data** – If using the apportionment method, complete Wisconsin Form 4B and enter the amounts requested. See the instructions for Form 4B (page 10). If using the separate accounting method, don't complete lines 2 through 6. Instead, see the instructions for Separate Accounting Data (page 13) and enter the Wisconsin unrelated business taxable income on line 7.

Note: Exempt organizations engaged in an unrelated trade or business solely in Wisconsin, should skip lines 2 through 6. Instead, enter the amount from line 1 on line 7.

■ **Line 8. Gross Tax** – Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 7.

■ **Line 9. Nonrefundable Credits** – Complete Schedule X, page 2, and enter the available credit.

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Manufacturer's sales tax credit
2. Research expense credit
3. Development zones research credit
4. Research facilities credit
5. Community development finance credit
6. Development zones jobs credit
7. Development zones sales tax credit
8. Development zones investment credit, including development opportunity zone investment credit
9. Development zones location credit
10. Development opportunity zone or agricultural development zone capital investment credit
11. Development zones day care credit
12. Development zones environmental remediation credit
13. Development zones credit
14. Technology zone credit
15. Supplement to federal historic rehabilitation tax credit

Schedule X

Line 1. **Manufacturer's Sales Tax Credit** – Enter the available manufacturer's sales tax credit.

Exempt corporations engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and baseball and football stadium sales and use taxes paid on fuel and electricity consumed in manufacturing tangible personal property.

In addition, an exempt corporation that owns an interest in a pass-through entity, such as a partnership, which is engaged in manufacturing in Wisconsin may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt corporation's share of the entity's net income. Use Schedule Z-1 to figure the allowable credit from pass-through entities.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that "manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing.

The credit is a nonrefundable credit. To the extent that the credit cannot be used to reduce the tax liability for the current year, it may be offset against the tax liability of the subsequent year and each succeeding year up to 15 years.

For information on how to compute the credit, obtain the 2003 Wisconsin Form 4 and instructions. Figure the credit as explained in the instructions for Form 4, Schedule Z. However, the Wisconsin state (and county and baseball and football stadium, if applicable) sales and use taxes that may be used to compute the credit must have been paid on fuel and electricity consumed in manufacturing in Wisconsin in the unrelated trade or business activity. Attach to Form 4T a

Line-by-Line Instructions (continued)

schedule similar to Form 4, Schedule Z (and Schedule Z-1, if applicable), showing how you computed the credit.

Line 2. Research Expense Credit – Enter the research expense credit from Schedule R, line 30.

Exempt corporations that increase qualified research expenses in Wisconsin as part of an unrelated trade or business activity may claim a credit.

Line 3. Research Facilities Credit – Enter the research facilities credit from Schedule R, line 34.

Exempt corporations that incur expenses to construct and equip new research facilities in Wisconsin or to expand existing facilities in Wisconsin as part of an unrelated trade or business activity may claim a credit.

Line 4. Community Development Finance Credit – Enter the available community development finance credit.

Exempt corporations that make contributions to the Wisconsin Housing and Economic Development Authority and, in the same year, purchase common stock in the Wisconsin Community Development Finance Company as part of an unrelated trade or business activity may claim a credit.

The credit is nonrefundable and is equal to 75% of the purchase price of the stock, but may not exceed 75% of the amount that was contributed to the Wisconsin Community Development Finance Authority. Any unused credit may be offset against tax liabilities of the subsequent years, up to 15 years.

Line 5. Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 121.

Line 6. Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 124.

Line 7. Development Zones Investment Credit – Enter the total of the development opportunity zone investment credit and any development zones investment credit carryover from Schedule DC, line 136.

Line 8. Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 99.

Line 9. Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 138.

Line 10. Development Zone Capital Investment Credit – Enter the development opportunity zone or agricultural development zone capital investment credit from Schedule DC, line 147.

Line 11. Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 149.

Line 12. Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 152.

Line 13. Development Zones Credit – Enter the development zones credit from Schedule DC, line 166.

Exempt corporations doing business in Wisconsin development, development opportunity, enterprise development, or agricultural development zones may be eligible for tax credits based on expenditures for environmental remediation and job creation or retention. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-3751.

Line 14. Technology Zone Credit – Enter the technology zone credit from Schedule TC, line 8.

Exempt corporations doing business in Wisconsin technology zones may be eligible for a tax credit based on the property taxes paid, capital investments made, and jobs created. The Department of Commerce administers the Wisconsin technology zone program. For more information about the program, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed-tz-general.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-2688.

Note: Each of these credits (items 1 through 14) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to future years.

Line 15. Supplement to Federal Historic Rehabilitation Tax Credit – Enter the supplement to the federal historic rehabilitation tax credit from Schedule HR, line 7.

Exempt organizations that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society's web site at www.wisconsinhistory.org/histbuild/index.html, write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State Street, Madison, WI 53706-1488, or call (608) 264-6500.

Line 16. Add lines 1 through 15. This is the total available nonrefundable credits.

■ **Line 10. Net Tax** – Subtract line 9 from line 8. If line 9 is more than line 8, enter zero.

CAUTION: Exempt organizations taxable as corporations must skip lines 11 through 18 and go on to line 19.

■ **Line 11. Federal Unrelated Business Taxable Income** – Exempt organizations taxable as trusts enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions.

Note: Show losses by putting the amount in parentheses.

Caution: If any changes to the Internal Revenue Code described on page 4, or depreciation differences described on page 5 affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, make adjustments on Schedule V or Schedule W, as appropriate, to account for the differences.

■ **Line 12. Additions** – Federal unrelated business taxable income on Form 4T, line 11, may include items that aren't deductible for Wisconsin tax purposes, or it may not include items that are taxable for Wisconsin tax purposes. Complete Schedule V, page 2, and enter the total.

Schedule V

Line 1. Enter interest income, less related expenses, received on state and municipal obligations that was excluded from federal unrelated business taxable income, except interest which is by law exempt from Wisconsin taxation (such as interest from obligations of the government of Puerto Rico). Enter only the state or municipal interest that is considered unrelated business taxable income.

Line 2. Enter the amount of taxes deducted from federal unrelated business taxable income under IRC section 164.

Line 3. If federal unrelated business taxable income includes capital gains or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500.

Line 4. Enter the amount of any federal net operating loss carryover.

Line 5. Enter any transitional adjustments required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment made.

Line 6. Enter the sum of the trust's manufacturer's sales tax credit computed (from Form 4, Schedule Z) plus the credits passed through from other entities.

Line 7. Enter the development zones credit computed (from 2003 Wisconsin Schedule DC, line 5) to the extent that the amount isn't included in federal unrelated business taxable income.

Line 8. Enter the farmland preservation credit and farmland tax relief credit received during the taxable year that aren't included in federal unrelated business taxable income.

Line 9. Enter any other amount subject to Wisconsin taxation, less any amount allocable to it, which has been excluded or deducted in the computation of federal unrelated business taxable income.

For example, enter all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin.

■ **Line 14. Subtractions** – Federal unrelated business taxable income on Form 4T, line 11, may not include items that are deductible for Wisconsin tax purposes, or it may include items that aren't taxable for Wisconsin tax purposes. Complete Schedule W, page 2, and enter the total.

Schedule W

Line 1. Enter interest and dividend income, less related expenses, received on obligations and certain securities of the United States government that was included in federal unrelated business taxable income and is exempt from state income taxation.

Line 2. If federal unrelated business taxable income includes capital gains or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law allows an exclusion of 60% of the net capital gain from assets held more than one year.

Line 3. Enter the amount of any Wisconsin net operating loss carryforward. The Wisconsin net operating loss is the federal net operating loss plus or minus modifications required for Wisconsin tax purposes. Net operating losses from years before the exempt organization became subject to Wisconsin income taxation can't be included on line 3.

Line 4. Enter any transitional adjustment required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment.

Line 5. Enter any amount not subject to Wisconsin taxation that was included in federal unrelated business taxable income or any deduction allowed for Wisconsin that wasn't deducted federally (such as development zones investment credit recaptured).

■ **Line 16. Gross Tax** – Figure the tax on the Wisconsin unrelated business taxable income on line 15 using the tax table that begins on page 14.

■ **Line 17. Nonrefundable Credits** – Complete Schedule X, page 2, and enter the available credit.

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Supplement to federal historic rehabilitation tax credit
2. Manufacturer's sales tax credit
3. Development zones jobs credit
4. Development zones sales tax credit
5. Development zones investment credit, including development opportunity zone investment credit
6. Development zones research credit
7. Development zones location credit
8. Development opportunity zone or agricultural development zone capital investment credit

Line-by-Line Instructions (continued)

9. Technology zone credit
10. Development zones day care credit
11. Development zones environmental remediation credit
12. Development zones credit

Schedule X

Caution: *Don't enter amounts on Schedule X, lines 2 through 4. These credits are available only to exempt organizations taxable as corporations.*

Line 1. Manufacturer's Sales Tax Credit – Enter the available manufacturer's sales tax credit.

Exempt organizations taxable as trusts that are engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and baseball and football stadium sales and use taxes paid on fuel and electricity consumed in manufacturing tangible personal property.

In addition, an exempt organization taxable as a trust that owns an interest in a pass-through entity, such as a partnership, which is engaged in manufacturing in Wisconsin may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt organization's share of the entity's net income.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that "manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing.

The credit is a nonrefundable credit. To the extent that the credit cannot be used to reduce the tax liability for the current year, it may be offset against the tax liability of the subsequent year and each succeeding year up to 15 years.

For information on how to compute the credit, obtain the 2003 Schedule MS, Manufacturer's Sales Tax Credit. Figure the credit as explained in the instructions for Schedule MS. However, the Wisconsin state (and county and baseball and football stadium, if applicable) sales and use taxes that may be used to compute the credit must have been paid on fuel and electricity consumed in manufacturing in Wisconsin in the unrelated trade or business activity. Attach Schedule MS to Form 4T.

Line 5. Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 47.

Line 6. Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 50.

Line 7. Development Zones Investment Credit – Enter the total of the development opportunity zone investment credit and any development zones investment credit carryover from Schedule DC, line 62.

Line 8. Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 64.

Line 9. Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 67.

Line 10. Development Zone Capital Investment Credit – Enter the development opportunity zone or agricultural development zone capital investment credit from Schedule DC, line 76.

Line 11. Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 78.

Line 12. Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 81.

Line 13. Development Zones Credit – Enter the development zones credit from Schedule DC, line 95.

Exempt organizations taxable as trusts doing business in Wisconsin development, development opportunity, enterprise development, or agricultural development zones may be eligible for tax credits based on expenditures for environmental remediation and job creation or retention. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-3751.

Line 14. Technology Zone Credit – Enter the technology zone credit from Schedule TC, line 8.

Exempt organizations taxable as trusts doing business in Wisconsin technology zones may be eligible for a tax credit based on the property taxes paid, capital investments made, and jobs created. The Department of Commerce administers the Wisconsin technology zone program. For more information about the program, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed-tz-general.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-2688.

Note: Each of the above credits (lines 1 through 14) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to subsequent years.

Line 15. Supplement to Federal Historic Rehabilitation Tax Credit – Enter the supplement to the federal historic rehabilitation tax credit from Schedule HR, line 7.

Exempt trusts that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society's web site at www.wisconsinhistory.org/histbuild/index.html, write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State Street, Madison, WI 53706-1488, or call (608) 264-6500.

Line 16. Add lines 1 and 5 through 15. This is the total available nonrefundable credits.

■ **Line 18. Net Tax** – Subtract line 17 from line 16. If line 17 is more than line 16, enter zero.

■ **Line 19.** Enter the amount from line 10 or line 18, as appropriate.

■ **Line 20. Recycling Surcharge** – Figure the surcharge as explained below.

Exempt organizations taxable as corporations:

Enter the greater of \$25 or 3% (0.03) of the gross tax on line 8, but not more than \$9,800.

Note: The recycling surcharge does not apply to exempt organizations taxable as corporations that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes (as defined on page 1).

Exempt organizations taxable as trusts:

If gross receipts from all farm and nonfarm unrelated trade or business activities for federal income tax purposes are \$4 million or more, enter the greater of \$25 or 0.2% (0.002) of the Wisconsin unrelated business taxable income on line 15, but not more than \$9,800.

Exception: For trusts engaged in both farming and nonfarming activities, exclude any net farm profit (loss) that is included in the amount reported on line 15 when calculating the recycling surcharge.

■ **Line 21. Endangered Resources Donation** – *Exempt organizations taxable as corporations:* Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands.

Support endangered resources in Wisconsin. Fill in line 21 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to the Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison WI 53707-7921.

■ **Line 23. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from prior years' returns. Subtract any "quick refund" applied for on Form 4466W.

Amended Return: If this is an amended return, enter the tax and recycling surcharge previously paid.

■ **Line 24. Refundable Credits** – Complete Schedule Y, page 2, and enter the total available credit.

Schedule Y

Note: *Exempt organizations taxable as corporations don't enter an amount on Schedule Y, line 3. This credit is available only to exempt organizations taxable as trusts.*

Line 1. Farmland Preservation Credit – Enter the farmland preservation credit from Schedule FC, line 16.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own and operate Wisconsin farmland subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement, as provided in Chapter 91, Wis. Stats., may claim a credit.

Line 2. Farmland Tax Relief Credit – Enter the farmland tax relief credit from Schedule FT, line 6.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own farmland located in Wisconsin may claim a credit.

Note: The farmland credits must be included in income in the year of receipt.

Line 3. Net Income Tax Paid to Other States – Wisconsin resident trusts may claim a credit for income tax paid to another state or the District of Columbia, subject to the following requirements.

a. The income taxed by the other state must be included in Wisconsin unrelated business taxable income.

b. The credit claimed must be for the net amount of tax paid to the other state. (This may be more or less than the amount paid as estimated tax.)

c. The amount of credit may not exceed the amount of Wisconsin tax shown on line 18.

d. A copy of the other state's tax return must be submitted with Form 4T.

Line 4. Add lines 1 through 3. This is the total available refundable credits.

■ **Line 26. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form 4U, line 17 or 26.

Amended Return – Refund Claimed: If you previously were assessed interest for underpayment of estimated taxes, complete an amended Form 4U, Part I, based on the total of the amounts shown on lines 19 and 20. Enter the difference between the underpayment interest from the amended Form 4U, line 17, and the amount you previously paid on line 26. Show an overpayment in parentheses. Attach Form 4U to your amended return. Otherwise, leave line 26 blank. The Department will compute interest on the amount of refund approved.

Amended Return – Additional Amount Owed: Use the worksheet included in the Form 4 or 5 instructions to calculate the interest owed. **Caution:** Additional calculations may be required if your original return was previously amended or adjusted by the Department. Otherwise, the Department will compute the interest on the tax owed.

■ **Line 27. Tax Due** – If the total of lines 22 and 26 is larger than line 25, enter the amount owed. Attach your check to the front of Form 4T.

■ **Line 28. Overpayment** – If line 25 is larger than the total of lines 22 and 26, enter the overpayment.

Line-by-Line Instructions (continued)

■ **Line 29. 2004 Estimated Tax** – Enter the amount of any overpayment from line 28 that is to be credited to the exempt organization’s 2004 estimated tax. The balance of any overpayment will be refunded.

Amended Return: If you have already filed your 2004 return, enter the overpayment you claimed as a credit on your 2004 return from your previously filed original or amended 2003 return. Otherwise, you may allocate the overpayment from line 28 between line 29 and line 30 as you choose.

■ **Line 31. Total Gross Receipts** – Enter the “gross receipts from all unrelated trade or business activities” including gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin tax purposes.

■ **Additional Information Required** – Answer questions 1 through 6 on the back of Form 4T.

■ **Signatures** – An officer or trustee of the exempt organization must sign the form at the bottom of page 1. If the return is prepared by someone other than an employee of the exempt organization, the individual who prepared the return must sign the form, by hand, in the space provided for the preparer’s signature and furnish the preparing firm’s federal employer identification number. A self-employed individual must enter “SSN” and his or her social security number in the space for the preparer’s federal employer identification number.

■ **Attachments** – Attach a copy of each of the following documents:

- Your federal Form 990-T with all supporting schedules.
- Any other required Wisconsin forms, schedules, or statements. Include a list of your solely owned LLCs.
- *Any extension of time to file your return.*

Amended Return: If this is an amended return, attach an explanation of the changes made and any supporting forms or schedules. Also attach a worksheet showing how you figured your additional refund or additional amount owed. Send the amended return to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991.

Form 4B – Apportionment Data

What Is Apportionment

Under the apportionment method, an exempt organization shows all income and deductions from unrelated trade or business activities for the organization as a whole and then assigns a part to Wisconsin according to a formula that determines Wisconsin unrelated business taxable income.

Who Must Use Apportionment

An exempt organization engaged in unrelated trade or business activities in and outside Wisconsin is required to report a portion of its total organization unrelated business taxable income to Wisconsin using the apportionment method if its Wisconsin operations are a part of a unitary business, unless the Department gives permission to use separate accounting. To use the apportionment method, an exempt organization must have unrelated trade or business activity sufficient to create nexus in Wisconsin and at least one other state or foreign country.

“Nexus” means that an exempt organization’s unrelated trade or business activity is of such a degree that the state or foreign country has jurisdiction to impose an income tax or franchise tax measured by net income. Under Public Law 86-272, a state can’t impose an income tax or franchise tax based on net income on an exempt organization selling tangible personal property if the exempt organization’s only activity in the state is the solicitation of orders, which orders are approved outside the state and are filled by delivery from a point outside the state.

What Is a Unitary Business

A unitary business is one that operates as a unit and can’t be segregated into independently operating divisions or branches. The operations are integrated, and each division or branch is dependent upon or contributory to the operation of the business as a whole. It isn’t necessary that each division or branch operating in Wisconsin contribute to the activities of all divisions or branches outside Wisconsin.

What Is Nonapportionable Unrelated Business Taxable Income

Nonapportionable unrelated business taxable income is that income which is allocable directly to a particular state. It includes income or loss derived from the sale of nonbusiness real or tangible personal property or from rentals and royalties from nonbusiness real or tangible personal property with respect to an unrelated trade or business activity. This income is assigned to the state where the property is located.

All income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in **Wisconsin** shall be allocated to Wisconsin.

Total nonapportionable unrelated business taxable income (loss) is removed from total organization unrelated business taxable income before the apportionment percentage is applied. The Wisconsin nonapportionable unrelated business taxable income (loss) is then combined with the Wisconsin apportionable unrelated business taxable income to arrive at Wisconsin unrelated business taxable income.

What Is the Apportionment Percentage

For unitary, multistate, exempt organizations, the apportionment percentage is determined by the weighted average of the following three ratios:

1. Wisconsin tangible property to total organization tangible property with respect to unrelated trade or business activities.
2. Wisconsin payroll to total organization payroll with respect to unrelated trade or business activities.

3. Wisconsin sales to total organization sales from unrelated trade or business activities. (This ratio is double-weighted.)

Corporate Partners or LLC Members

An exempt corporation that is a general or limited partner includes its share of the numerator and denominator of the partnership's apportionment factors in the numerator and denominator of its apportionment factors. An exempt corporation that is a member of a limited liability company (LLC) treated as a partnership for federal tax purposes includes its share of the numerator and denominator of the LLC's apportionment factors in the numerator and denominator of its apportionment factors.

Note: Income from a partnership or LLC may be nontaxable under the principles of the U.S. Supreme Court decision in *Allied-Signal v. Director, Div. of Taxation*, 504 U.S. 768 (1992), if the investment is passive and does not serve an operational function. In this case, the exempt corporation would not include its share of the partnership's or LLC's apportionment factors in the numerator and denominator of its apportionment factors.

Line-by-Line Instructions for Form 4B

Note: Enter amounts on Form 4B relating only to the exempt organization's unrelated trade or business activities. "Total company" refers to the unrelated trade or business activities of the entire exempt organization.

■ **Line 1.** Enter all profits and losses from disposals of nonbusiness tangible property in the appropriate column or columns. Such profits and losses are nonapportionable and follow the situs of the property.

Also enter on line 1 all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in **Wisconsin**. This income is nonapportionable and must be allocated to Wisconsin.

■ **Line 2.** Enter rents and royalties received on nonbusiness tangible property in the appropriate column or columns. These are nonapportionable and follow the situs of the property.

■ **Line 3.** Enter any expenses that are directly or indirectly related to rents and royalties reported on line 2. Since such income is nonapportionable, the related expenses are nonapportionable.

■ **Line 5.** Enter the total net nonapportionable unrelated business taxable income or loss for both Wisconsin and the total company. Also, enter on Form 4T, line 2, the total company net nonapportionable unrelated business taxable income. Enter on Form 4T, line 6, the Wisconsin net nonapportionable unrelated business taxable income.

■ **Lines 6 through 13.** Enter the undepreciated original cost of tangible property owned and used in producing apportionable unrelated business taxable income at the beginning and at the end of the taxable year. Group the property into the general categories listed for both Wisconsin and the total company.

Don't include construction in progress, idle property, or property used in producing nonapportionable unrelated business taxable in-

come. Such property isn't used in the production of apportionable unrelated business taxable income and, therefore, it isn't includable in the property factor.

Note: If any major acquisitions or dispositions occurred within the taxable year, the average monthly balances of property may be used (or required by the Department) instead of the average of the beginning and ending balance. In this case, attach a separate schedule showing the calculation rather than completing lines 6 through 13.

■ **Line 14.** Add lines 13a and 13b for Wisconsin property and for total company property, and divide each of these totals by 2. This is the average owned property for Wisconsin and the total company.

■ **Line 15.** Multiply the net annual rental for property used in the production of apportionable unrelated business taxable income by 8 and enter the result. "Net annual rental" is the annual rental paid less any annual rental received from subrentals unless this results in a negative or clearly inaccurate valuation. Net annual rental doesn't include incidental day-to-day expenses such as hotel or motel accommodations, daily rentals of autos, or royalties based on extraction of natural resources.

If the taxable year covers a period of less than 12 months, the net rent paid for the short period must be annualized. However, if the rental term is for less than 12 months, the rent must be adjusted accordingly.

Leases are given the same treatment in computing the property factor as they are in computing unrelated business taxable income. Leases that have been capitalized in computing unrelated business taxable income are included as property owned and used for property factor purposes. All other lease payments are included in the rentals times 8 computation.

■ **Line 16.** Enter the total Wisconsin and total company property. Divide the Wisconsin property by the total company property and enter the percentage.

■ **Line 17.** Enter, for Wisconsin and the total company, the compensation paid to the company's own employees for the performance of personal services. The compensation must be related to the production of apportionable unrelated business taxable income. Compensation related to the operation, maintenance, protection, or supervision of property used in the production of both apportionable and nonapportionable unrelated business taxable income or losses must be prorated, and only the portion related to the production of apportionable unrelated business taxable income is included for Wisconsin and the total company. Compensation includes wages, salaries, commissions, and any other form of remuneration paid to employees.

Compensation is paid in Wisconsin (included in the numerator of the payroll factor) if –

- The individual's service is performed entirely in Wisconsin.
- The individual's service is performed in and outside Wisconsin, but the service performed outside Wisconsin is incidental to the individual's service in Wisconsin.
- A portion of the service is performed in Wisconsin and the base of operations of the individual is in Wisconsin.

Line-by-Line Instructions (continued)

- A portion of the service is performed in Wisconsin and, if there is no base of operations, the place from which the individual's service is directed or controlled is in Wisconsin.
- A portion of the service is performed in Wisconsin and neither the base of operations of the individual nor the place from which the service is directed or controlled is in any state in which some part of the service is performed, but the individual's residence is in Wisconsin.
- The individual is neither a resident of nor performs services in Wisconsin but is directed or controlled from an office in Wisconsin and returns to Wisconsin periodically for business purposes and the state in which the individual resides doesn't have jurisdiction to impose franchise or income taxes on the employer.

An individual is considered to be performing a service in Wisconsin during the year if that individual spends any portion of at least 5 days during the exempt organization's taxable year in Wisconsin performing services.

■ **Line 18.** Enter management or service fees paid to a related corporation for the performance of personal services. The fees must be related to the production of apportionable unrelated business taxable income. Payments made to independent contractors aren't includable.

■ **Line 19.** Enter the total Wisconsin and total company payroll. Divide the Wisconsin payroll by the total company payroll and enter the percentage.

■ **Lines 20 through 25.** For purposes of the sales factor, sales include, but aren't limited to, the following items related to the production of unrelated business taxable income:

- Gross receipts from the sale of inventory.
- Gross receipts from the operation of farms, mines, and quarries.
- Gross receipts from the sale of scrap or by-products.
- Gross commissions.
- Gross receipts from personal and other services.
- Gross rents from real property or tangible personal property.
- Interest on trade accounts and trade notes receivable.
- A partner's share of the partnership's gross receipts or a member's share of the limited liability company's gross receipts.
- Gross management fees.
- Gross royalties from income producing activities.
- Gross franchise fees from income producing activities.
- Gross receipts and gain or loss from the sale of tangible business assets, except receipts from the sale of inventory, scrap, or by-products or from the operation of a farm, mine, or quarry.
- Gross receipts and gain or loss from the sale of nonbusiness real or tangible personal property.
- Gross rents and rental income or loss from real property or tangible personal property if that real property or tangible personal property isn't used in the production of unrelated business taxable income.
- Royalties from nonbusiness real property or nonbusiness tangible personal property.
- Proceeds and gain or loss from the redemption of securities.
- Interest, except interest on trade accounts and trade notes receivable, and dividends.
- Gross receipts and gain or loss from the sale of intangible assets, except inventory.
- Dividends deductible in determining unrelated business taxable income.
- Gross receipts and gain or loss from the sale of securities.
- Proceeds and gain or loss from the sale of receivables.
- Refunds, rebates, and recoveries of amounts previously expended or deducted.
- Foreign exchange gain or loss.
- Royalties and income from passive investments in patents, copyrights, trademarks, trade names, plans, specifications, blueprints, processes, techniques, formulas, designs, layouts, patterns, drawings, manuals, and technical know-how.
- Pari-mutuel wager winnings and purses.
- Other items not includable in apportionable unrelated business taxable income.

"Gross receipts" means gross sales less returns and allowances, plus service charges, freight, carrying charges, or time-price differential charges incidental to the sales. Federal and state excise taxes, including sales and use taxes, are included as part of the receipts if the taxes are passed on to the buyer or included as part of the selling price of the product.

The following items are among those not included for sales factor purposes:

Enter on lines 20a and 20b the appropriate Wisconsin destination sales. Gross receipts from the sales of tangible personal property, except sales to the federal government, are Wisconsin sales if the property is delivered or shipped to a purchaser in Wisconsin. Sales of tangible personal property picked up by the purchaser, or the purchaser's agent, at the seller's Wisconsin business location and immediately transported to the purchaser's out-of-state business location aren't Wisconsin sales. However, if the seller doesn't have nexus with the state in which the purchaser's business is located, the sales are "thrown back" to Wisconsin as discussed later. Wisconsin sales include sales of tangible personal property that are picked up by the purchaser, or the purchaser's agent, at the seller's out-of-state business location and immediately transported to the purchaser's Wisconsin business location.

Enter on line 21a sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, in Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin. Sales to federal government locations in Wisconsin, which are shipped from an office, store, warehouse, factory, or other place of storage outside Wisconsin, aren't Wisconsin sales.

Enter on line 21b sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, outside Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin and the seller doesn't have nexus in the destination state. These sales are included in the numerator of the sales factor at 50%.

Enter on line 21c sales, other than sales to the federal government, that are "thrown back" to Wisconsin. These are sales of tangible personal property shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin to a state in which the seller doesn't have nexus. "Throwback" sales are included in the numerator of the sales factor at 50%.

Enter on line 22 the "double throwback" sales. These are sales, other than sales to the federal government, of tangible personal property by an office in Wisconsin to a purchaser in another state, but not shipped or delivered from Wisconsin, if the taxpayer doesn't have nexus in (1) the state from which the property is delivered or shipped, or (2) the destination state. "Double throwback" sales are included in the numerator of the sales factor at 50%.

Note: For purposes of throwback sales and double throwback sales, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States. A foreign country isn't a state.

Enter on line 23 the total sales for Wisconsin (sum of lines 20a through 22) and the total company.

Enter on line 24, for both Wisconsin and the total company, gross receipts of apportionable unrelated business taxable income, other than sales of tangible personal property, that are includable in the sales factor.

Gross receipts are attributable to Wisconsin if the income producing activity that gives rise to the receipts is performed in Wisconsin. If the income producing activity is performed partly in and partly outside Wisconsin, assign receipts to Wisconsin based on the ratio of direct costs of performing the services in Wisconsin to the direct costs of performing the services in all states having jurisdiction to tax the business.

■ **Line 26.** Divide the Wisconsin amount on line 25 by the total company amount on line 25 and enter the sales percentage on

line 26. Also multiply the percentage by 2, as indicated, and enter the double-weighted sales percentage.

■ **Line 28.** Divide the percentage on line 27 by 4 and enter the resulting percentage here and on Form 4T, line 4.

Don't divide the percentage on line 27 by 4 if a factor has been eliminated. A factor may be eliminated if it isn't employed to any appreciable extent in producing apportionable unrelated business taxable income. If a factor is omitted, the total must be divided by no more than the number of factors used. If either the property or payroll factor is omitted, divide by 3. If the sales factor is omitted, divide by 2. Don't omit a factor simply because it isn't employed in Wisconsin.

■ **Lines 29 through 33.** Air carriers, motor carriers, railroads and sleeping car companies, pipeline companies, financial organizations, and public utilities that apportion their income must complete lines 29 through 33, as appropriate. For more information, contact any Department of Revenue office.

Form 4C – Separate Accounting Data

Who Must Use

An exempt organization engaged in a nonunitary unrelated trade or business in and outside Wisconsin is required to determine the amount of unrelated business taxable income attributable to Wisconsin by separate accounting. A nonunitary business is one in which the operations in Wisconsin aren't dependent upon or contributory to the operations outside Wisconsin.

A unitary business may use separate accounting only with the approval of the Department. An application for such approval must set forth, in detail, the reasons why separate accounting will more clearly reflect the exempt organization's Wisconsin unrelated business taxable income. It should be mailed to the Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

An exempt organization that uses separate accounting must complete a schedule similar to Form 4C showing the unrelated business taxable income attributable to Wisconsin. You may obtain Form 4C from any Department of Revenue office.

2003 Tax Table for Trusts

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
			4,000	4,100	186	9,500	9,600	457	15,000	15,100	795	20,500	20,600	1,146
			4,100	4,200	191	9,600	9,700	463	15,100	15,200	801	20,600	20,700	1,153
			4,200	4,300	196	9,700	9,800	469	15,200	15,300	807	20,700	20,800	1,159
			4,300	4,400	200	9,800	9,900	475	15,300	15,400	813	20,800	20,900	1,166
			4,400	4,500	205	9,900	10,000	481	15,400	15,500	820	20,900	21,000	1,172
			4,500	4,600	209	10,000	10,100	487	15,500	15,600	826	21,000	21,100	1,179
			4,600	4,700	214	10,100	10,200	494	15,600	15,700	832	21,100	21,200	1,185
			4,700	4,800	219	10,200	10,300	500	15,700	15,800	838	21,200	21,300	1,192
			4,800	4,900	223	10,300	10,400	506	15,800	15,900	844	21,300	21,400	1,198
			4,900	5,000	228	10,400	10,500	512	15,900	16,000	850	21,400	21,500	1,205
			5,000	5,100	232	10,500	10,600	518	16,000	16,100	856	21,500	21,600	1,211
			5,100	5,200	237	10,600	10,700	524	16,100	16,200	863	21,600	21,700	1,218
			5,200	5,300	242	10,700	10,800	530	16,200	16,300	869	21,700	21,800	1,224
0	20	0	5,300	5,400	246	10,800	10,900	537	16,300	16,400	875	21,800	21,900	1,231
20	40	1	5,400	5,500	251	10,900	11,000	543	16,400	16,500	881	21,900	22,000	1,237
40	100	3	5,500	5,600	255	11,000	11,100	549	16,500	16,600	887	22,000	22,100	1,244
100	200	7	5,600	5,700	260	11,100	11,200	555	16,600	16,700	893	22,100	22,200	1,250
200	300	12	5,700	5,800	265	11,200	11,300	561	16,700	16,800	899	22,200	22,300	1,257
300	400	16	5,800	5,900	269	11,300	11,400	567	16,800	16,900	906	22,300	22,400	1,263
400	500	21	5,900	6,000	274	11,400	11,500	574	16,900	17,000	912	22,400	22,500	1,270
500	600	25	6,000	6,100	278	11,500	11,600	580	17,000	17,100	919	22,500	22,600	1,276
600	700	30	6,100	6,200	283	11,600	11,700	586	17,100	17,200	925	22,600	22,700	1,283
700	800	35	6,200	6,300	288	11,700	11,800	592	17,200	17,300	932	22,700	22,800	1,289
800	900	39	6,300	6,400	292	11,800	11,900	598	17,300	17,400	938	22,800	22,900	1,296
900	1,000	44	6,400	6,500	297	11,900	12,000	604	17,400	17,500	945	22,900	23,000	1,302
1,000	1,100	48	6,500	6,600	301	12,000	12,100	610	17,500	17,600	951	23,000	23,100	1,309
1,100	1,200	53	6,600	6,700	306	12,100	12,200	617	17,600	17,700	958	23,100	23,200	1,315
1,200	1,300	58	6,700	6,800	311	12,200	12,300	623	17,700	17,800	964	23,200	23,300	1,322
1,300	1,400	62	6,800	6,900	315	12,300	12,400	629	17,800	17,900	971	23,300	23,400	1,328
1,400	1,500	67	6,900	7,000	320	12,400	12,500	635	17,900	18,000	977	23,400	23,500	1,335
1,500	1,600	71	7,000	7,100	324	12,500	12,600	641	18,000	18,100	984	23,500	23,600	1,341
1,600	1,700	76	7,100	7,200	329	12,600	12,700	647	18,100	18,200	990	23,600	23,700	1,348
1,700	1,800	81	7,200	7,300	334	12,700	12,800	653	18,200	18,300	997	23,700	23,800	1,354
1,800	1,900	85	7,300	7,400	338	12,800	12,900	660	18,300	18,400	1,003	23,800	23,900	1,361
1,900	2,000	90	7,400	7,500	343	12,900	13,000	666	18,400	18,500	1,010	23,900	24,000	1,367
2,000	2,100	94	7,500	7,600	347	13,000	13,100	672	18,500	18,600	1,016	24,000	24,100	1,374
2,100	2,200	99	7,600	7,700	352	13,100	13,200	678	18,600	18,700	1,023	24,100	24,200	1,380
2,200	2,300	104	7,700	7,800	357	13,200	13,300	684	18,700	18,800	1,029	24,200	24,300	1,387
2,300	2,400	108	7,800	7,900	361	13,300	13,400	690	18,800	18,900	1,036	24,300	24,400	1,393
2,400	2,500	113	7,900	8,000	366	13,400	13,500	697	18,900	19,000	1,042	24,400	24,500	1,400
2,500	2,600	117	8,000	8,100	370	13,500	13,600	703	19,000	19,100	1,049	24,500	24,600	1,406
2,600	2,700	122	8,100	8,200	375	13,600	13,700	709	19,100	19,200	1,055	24,600	24,700	1,413
2,700	2,800	127	8,200	8,300	380	13,700	13,800	715	19,200	19,300	1,062	24,700	24,800	1,419
2,800	2,900	131	8,300	8,400	384	13,800	13,900	721	19,300	19,400	1,068	24,800	24,900	1,426
2,900	3,000	136	8,400	8,500	389	13,900	14,000	727	19,400	19,500	1,075	24,900	25,000	1,432
3,000	3,100	140	8,500	8,600	395	14,000	14,100	733	19,500	19,600	1,081	25,000	25,100	1,439
3,100	3,200	145	8,600	8,700	401	14,100	14,200	740	19,600	19,700	1,088	25,100	25,200	1,445
3,200	3,300	150	8,700	8,800	407	14,200	14,300	746	19,700	19,800	1,094	25,200	25,300	1,452
3,300	3,400	154	8,800	8,900	414	14,300	14,400	752	19,800	19,900	1,101	25,300	25,400	1,458
3,400	3,500	159	8,900	9,000	420	14,400	14,500	758	19,900	20,000	1,107	25,400	25,500	1,465
3,500	3,600	163	9,000	9,100	426	14,500	14,600	764	20,000	20,100	1,114	25,500	25,600	1,471
3,600	3,700	168	9,100	9,200	432	14,600	14,700	770	20,100	20,200	1,120	25,600	25,700	1,478
3,700	3,800	173	9,200	9,300	438	14,700	14,800	776	20,200	20,300	1,127	25,700	25,800	1,484
3,800	3,900	177	9,300	9,400	444	14,800	14,900	783	20,300	20,400	1,133	25,800	25,900	1,491
3,900	4,000	182	9,400	9,500	451	14,900	15,000	789	20,400	20,500	1,140	25,900	26,000	1,497

2003 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
26,000	26,100	1,504	31,500	31,600	1,861	37,000	37,100	2,219	42,500	42,600	2,576	48,000	48,100	2,934
26,100	26,200	1,510	31,600	31,700	1,868	37,100	37,200	2,225	42,600	42,700	2,583	48,100	48,200	2,940
26,200	26,300	1,517	31,700	31,800	1,874	37,200	37,300	2,232	42,700	42,800	2,589	48,200	48,300	2,947
26,300	26,400	1,523	31,800	31,900	1,881	37,300	37,400	2,238	42,800	42,900	2,596	48,300	48,400	2,953
26,400	26,500	1,530	31,900	32,000	1,887	37,400	37,500	2,245	42,900	43,000	2,602	48,400	48,500	2,960
26,500	26,600	1,536	32,000	32,100	1,894	37,500	37,600	2,251	43,000	43,100	2,609	48,500	48,600	2,966
26,600	26,700	1,543	32,100	32,200	1,900	37,600	37,700	2,258	43,100	43,200	2,615	48,600	48,700	2,973
26,700	26,800	1,549	32,200	32,300	1,907	37,700	37,800	2,264	43,200	43,300	2,622	48,700	48,800	2,979
26,800	26,900	1,556	32,300	32,400	1,913	37,800	37,900	2,271	43,300	43,400	2,628	48,800	48,900	2,986
26,900	27,000	1,562	32,400	32,500	1,920	37,900	38,000	2,277	43,400	43,500	2,635	48,900	49,000	2,992
27,000	27,100	1,569	32,500	32,600	1,926	38,000	38,100	2,284	43,500	43,600	2,641	49,000	49,100	2,999
27,100	27,200	1,575	32,600	32,700	1,933	38,100	38,200	2,290	43,600	43,700	2,648	49,100	49,200	3,005
27,200	27,300	1,582	32,700	32,800	1,939	38,200	38,300	2,297	43,700	43,800	2,654	49,200	49,300	3,012
27,300	27,400	1,588	32,800	32,900	1,946	38,300	38,400	2,303	43,800	43,900	2,661	49,300	49,400	3,018
27,400	27,500	1,595	32,900	33,000	1,952	38,400	38,500	2,310	43,900	44,000	2,667	49,400	49,500	3,025
27,500	27,600	1,601	33,000	33,100	1,959	38,500	38,600	2,316	44,000	44,100	2,674	49,500	49,600	3,031
27,600	27,700	1,608	33,100	33,200	1,965	38,600	38,700	2,323	44,100	44,200	2,680	49,600	49,700	3,038
27,700	27,800	1,614	33,200	33,300	1,972	38,700	38,800	2,329	44,200	44,300	2,687	49,700	49,800	3,044
27,800	27,900	1,621	33,300	33,400	1,978	38,800	38,900	2,336	44,300	44,400	2,693	49,800	49,900	3,051
27,900	28,000	1,627	33,400	33,500	1,985	38,900	39,000	2,342	44,400	44,500	2,700	49,900	50,000	3,057
28,000	28,100	1,634	33,500	33,600	1,991	39,000	39,100	2,349	44,500	44,600	2,706	50,000	50,100	3,064
28,100	28,200	1,640	33,600	33,700	1,998	39,100	39,200	2,355	44,600	44,700	2,713	50,100	50,200	3,070
28,200	28,300	1,647	33,700	33,800	2,004	39,200	39,300	2,362	44,700	44,800	2,719	50,200	50,300	3,077
28,300	28,400	1,653	33,800	33,900	2,011	39,300	39,400	2,368	44,800	44,900	2,726	50,300	50,400	3,083
28,400	28,500	1,660	33,900	34,000	2,017	39,400	39,500	2,375	44,900	45,000	2,732	50,400	50,500	3,090
28,500	28,600	1,666	34,000	34,100	2,024	39,500	39,600	2,381	45,000	45,100	2,739	50,500	50,600	3,096
28,600	28,700	1,673	34,100	34,200	2,030	39,600	39,700	2,388	45,100	45,200	2,745	50,600	50,700	3,103
28,700	28,800	1,679	34,200	34,300	2,037	39,700	39,800	2,394	45,200	45,300	2,752	50,700	50,800	3,109
28,800	28,900	1,686	34,300	34,400	2,043	39,800	39,900	2,401	45,300	45,400	2,758	50,800	50,900	3,116
28,900	29,000	1,692	34,400	34,500	2,050	39,900	40,000	2,407	45,400	45,500	2,765	50,900	51,000	3,122
29,000	29,100	1,699	34,500	34,600	2,056	40,000	40,100	2,414	45,500	45,600	2,771	51,000	51,100	3,129
29,100	29,200	1,705	34,600	34,700	2,063	40,100	40,200	2,420	45,600	45,700	2,778	51,100	51,200	3,135
29,200	29,300	1,712	34,700	34,800	2,069	40,200	40,300	2,427	45,700	45,800	2,784	51,200	51,300	3,142
29,300	29,400	1,718	34,800	34,900	2,076	40,300	40,400	2,433	45,800	45,900	2,791	51,300	51,400	3,148
29,400	29,500	1,725	34,900	35,000	2,082	40,400	40,500	2,440	45,900	46,000	2,797	51,400	51,500	3,155
29,500	29,600	1,731	35,000	35,100	2,089	40,500	40,600	2,446	46,000	46,100	2,804	51,500	51,600	3,161
29,600	29,700	1,738	35,100	35,200	2,095	40,600	40,700	2,453	46,100	46,200	2,810	51,600	51,700	3,168
29,700	29,800	1,744	35,200	35,300	2,102	40,700	40,800	2,459	46,200	46,300	2,817	51,700	51,800	3,174
29,800	29,900	1,751	35,300	35,400	2,108	40,800	40,900	2,466	46,300	46,400	2,823	51,800	51,900	3,181
29,900	30,000	1,757	35,400	35,500	2,115	40,900	41,000	2,472	46,400	46,500	2,830	51,900	52,000	3,187
30,000	30,100	1,764	35,500	35,600	2,121	41,000	41,100	2,479	46,500	46,600	2,836	52,000	52,100	3,194
30,100	30,200	1,770	35,600	35,700	2,128	41,100	41,200	2,485	46,600	46,700	2,843	52,100	52,200	3,200
30,200	30,300	1,777	35,700	35,800	2,134	41,200	41,300	2,492	46,700	46,800	2,849	52,200	52,300	3,207
30,300	30,400	1,783	35,800	35,900	2,141	41,300	41,400	2,498	46,800	46,900	2,856	52,300	52,400	3,213
30,400	30,500	1,790	35,900	36,000	2,147	41,400	41,500	2,505	46,900	47,000	2,862	52,400	52,500	3,220
30,500	30,600	1,796	36,000	36,100	2,154	41,500	41,600	2,511	47,000	47,100	2,869	52,500	52,600	3,226
30,600	30,700	1,803	36,100	36,200	2,160	41,600	41,700	2,518	47,100	47,200	2,875	52,600	52,700	3,233
30,700	30,800	1,809	36,200	36,300	2,167	41,700	41,800	2,524	47,200	47,300	2,882	52,700	52,800	3,239
30,800	30,900	1,816	36,300	36,400	2,173	41,800	41,900	2,531	47,300	47,400	2,888	52,800	52,900	3,246
30,900	31,000	1,822	36,400	36,500	2,180	41,900	42,000	2,537	47,400	47,500	2,895	52,900	53,000	3,252
31,000	31,100	1,829	36,500	36,600	2,186	42,000	42,100	2,544	47,500	47,600	2,901	53,000	53,100	3,259
31,100	31,200	1,835	36,600	36,700	2,193	42,100	42,200	2,550	47,600	47,700	2,908	53,100	53,200	3,265
31,200	31,300	1,842	36,700	36,800	2,199	42,200	42,300	2,557	47,700	47,800	2,914	53,200	53,300	3,272
31,300	31,400	1,848	36,800	36,900	2,206	42,300	42,400	2,563	47,800	47,900	2,921	53,300	53,400	3,278
31,400	31,500	1,855	36,900	37,000	2,212	42,400	42,500	2,570	47,900	48,000	2,927	53,400	53,500	3,285

2003 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
53,500	53,600	3,291	59,000	59,100	3,649	64,500	64,600	4,006	70,000	70,100	4,364	75,500	75,600	4,721
53,600	53,700	3,298	59,100	59,200	3,655	64,600	64,700	4,013	70,100	70,200	4,370	75,600	75,700	4,728
53,700	53,800	3,304	59,200	59,300	3,662	64,700	64,800	4,019	70,200	70,300	4,377	75,700	75,800	4,734
53,800	53,900	3,311	59,300	59,400	3,668	64,800	64,900	4,026	70,300	70,400	4,383	75,800	75,900	4,741
53,900	54,000	3,317	59,400	59,500	3,675	64,900	65,000	4,032	70,400	70,500	4,390	75,900	76,000	4,747
54,000	54,100	3,324	59,500	59,600	3,681	65,000	65,100	4,039	70,500	70,600	4,396	76,000	76,100	4,754
54,100	54,200	3,330	59,600	59,700	3,688	65,100	65,200	4,045	70,600	70,700	4,403	76,100	76,200	4,760
54,200	54,300	3,337	59,700	59,800	3,694	65,200	65,300	4,052	70,700	70,800	4,409	76,200	76,300	4,767
54,300	54,400	3,343	59,800	59,900	3,701	65,300	65,400	4,058	70,800	70,900	4,416	76,300	76,400	4,773
54,400	54,500	3,350	59,900	60,000	3,707	65,400	65,500	4,065	70,900	71,000	4,422	76,400	76,500	4,780
54,500	54,600	3,356	60,000	60,100	3,714	65,500	65,600	4,071	71,000	71,100	4,429	76,500	76,600	4,786
54,600	54,700	3,363	60,100	60,200	3,720	65,600	65,700	4,078	71,100	71,200	4,435	76,600	76,700	4,793
54,700	54,800	3,369	60,200	60,300	3,727	65,700	65,800	4,084	71,200	71,300	4,442	76,700	76,800	4,799
54,800	54,900	3,376	60,300	60,400	3,733	65,800	65,900	4,091	71,300	71,400	4,448	76,800	76,900	4,806
54,900	55,000	3,382	60,400	60,500	3,740	65,900	66,000	4,097	71,400	71,500	4,455	76,900	77,000	4,812
55,000	55,100	3,389	60,500	60,600	3,746	66,000	66,100	4,104	71,500	71,600	4,461	77,000	77,100	4,819
55,100	55,200	3,395	60,600	60,700	3,753	66,100	66,200	4,110	71,600	71,700	4,468	77,100	77,200	4,825
55,200	55,300	3,402	60,700	60,800	3,759	66,200	66,300	4,117	71,700	71,800	4,474	77,200	77,300	4,832
55,300	55,400	3,408	60,800	60,900	3,766	66,300	66,400	4,123	71,800	71,900	4,481	77,300	77,400	4,838
55,400	55,500	3,415	60,900	61,000	3,772	66,400	66,500	4,130	71,900	72,000	4,487	77,400	77,500	4,845
55,500	55,600	3,421	61,000	61,100	3,779	66,500	66,600	4,136	72,000	72,100	4,494	77,500	77,600	4,851
55,600	55,700	3,428	61,100	61,200	3,785	66,600	66,700	4,143	72,100	72,200	4,500	77,600	77,700	4,858
55,700	55,800	3,434	61,200	61,300	3,792	66,700	66,800	4,149	72,200	72,300	4,507	77,700	77,800	4,864
55,800	55,900	3,441	61,300	61,400	3,798	66,800	66,900	4,156	72,300	72,400	4,513	77,800	77,900	4,871
55,900	56,000	3,447	61,400	61,500	3,805	66,900	67,000	4,162	72,400	72,500	4,520	77,900	78,000	4,877
56,000	56,100	3,454	61,500	61,600	3,811	67,000	67,100	4,169	72,500	72,600	4,526	78,000	78,100	4,884
56,100	56,200	3,460	61,600	61,700	3,818	67,100	67,200	4,175	72,600	72,700	4,533	78,100	78,200	4,890
56,200	56,300	3,467	61,700	61,800	3,824	67,200	67,300	4,182	72,700	72,800	4,539	78,200	78,300	4,897
56,300	56,400	3,473	61,800	61,900	3,831	67,300	67,400	4,188	72,800	72,900	4,546	78,300	78,400	4,903
56,400	56,500	3,480	61,900	62,000	3,837	67,400	67,500	4,195	72,900	73,000	4,552	78,400	78,500	4,910
56,500	56,600	3,486	62,000	62,100	3,844	67,500	67,600	4,201	73,000	73,100	4,559	78,500	78,600	4,916
56,600	56,700	3,493	62,100	62,200	3,850	67,600	67,700	4,208	73,100	73,200	4,565	78,600	78,700	4,923
56,700	56,800	3,499	62,200	62,300	3,857	67,700	67,800	4,214	73,200	73,300	4,572	78,700	78,800	4,929
56,800	56,900	3,506	62,300	62,400	3,863	67,800	67,900	4,221	73,300	73,400	4,578	78,800	78,900	4,936
56,900	57,000	3,512	62,400	62,500	3,870	67,900	68,000	4,227	73,400	73,500	4,585	78,900	79,000	4,942
57,000	57,100	3,519	62,500	62,600	3,876	68,000	68,100	4,234	73,500	73,600	4,591	79,000	79,100	4,949
57,100	57,200	3,525	62,600	62,700	3,883	68,100	68,200	4,240	73,600	73,700	4,598	79,100	79,200	4,955
57,200	57,300	3,532	62,700	62,800	3,889	68,200	68,300	4,247	73,700	73,800	4,604	79,200	79,300	4,962
57,300	57,400	3,538	62,800	62,900	3,896	68,300	68,400	4,253	73,800	73,900	4,611	79,300	79,400	4,968
57,400	57,500	3,545	62,900	63,000	3,902	68,400	68,500	4,260	73,900	74,000	4,617	79,400	79,500	4,975
57,500	57,600	3,551	63,000	63,100	3,909	68,500	68,600	4,266	74,000	74,100	4,624	79,500	79,600	4,981
57,600	57,700	3,558	63,100	63,200	3,915	68,600	68,700	4,273	74,100	74,200	4,630	79,600	79,700	4,988
57,700	57,800	3,564	63,200	63,300	3,922	68,700	68,800	4,279	74,200	74,300	4,637	79,700	79,800	4,994
57,800	57,900	3,571	63,300	63,400	3,928	68,800	68,900	4,286	74,300	74,400	4,643	79,800	79,900	5,001
57,900	58,000	3,577	63,400	63,500	3,935	68,900	69,000	4,292	74,400	74,500	4,650	79,900	80,000	5,007
58,000	58,100	3,584	63,500	63,600	3,941	69,000	69,100	4,299	74,500	74,600	4,656	80,000	80,100	5,014
58,100	58,200	3,590	63,600	63,700	3,948	69,100	69,200	4,305	74,600	74,700	4,663	80,100	80,200	5,020
58,200	58,300	3,597	63,700	63,800	3,954	69,200	69,300	4,312	74,700	74,800	4,669	80,200	80,300	5,027
58,300	58,400	3,603	63,800	63,900	3,961	69,300	69,400	4,318	74,800	74,900	4,676	80,300	80,400	5,033
58,400	58,500	3,610	63,900	64,000	3,967	69,400	69,500	4,325	74,900	75,000	4,682	80,400	80,500	5,040
58,500	58,600	3,616	64,000	64,100	3,974	69,500	69,600	4,331	75,000	75,100	4,689	80,500	80,600	5,046
58,600	58,700	3,623	64,100	64,200	3,980	69,600	69,700	4,338	75,100	75,200	4,695	80,600	80,700	5,053
58,700	58,800	3,629	64,200	64,300	3,987	69,700	69,800	4,344	75,200	75,300	4,702	80,700	80,800	5,059
58,800	58,900	3,636	64,300	64,400	3,993	69,800	69,900	4,351	75,300	75,400	4,708	80,800	80,900	5,066
58,900	59,000	3,642	64,400	64,500	4,000	69,900	70,000	4,357	75,400	75,500	4,715	80,900	81,000	5,072

2003 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
81,000	81,100	5,079	86,500	86,600	5,436	92,000	92,100	5,794	97,500	97,600	6,151
81,100	81,200	5,085	86,600	86,700	5,443	92,100	92,200	5,800	97,600	97,700	6,158
81,200	81,300	5,092	86,700	86,800	5,449	92,200	92,300	5,807	97,700	97,800	6,164
81,300	81,400	5,098	86,800	86,900	5,456	92,300	92,400	5,813	97,800	97,900	6,171
81,400	81,500	5,105	86,900	87,000	5,462	92,400	92,500	5,820	97,900	98,000	6,177
81,500	81,600	5,111	87,000	87,100	5,469	92,500	92,600	5,826	98,000	98,100	6,184
81,600	81,700	5,118	87,100	87,200	5,475	92,600	92,700	5,833	98,100	98,200	6,190
81,700	81,800	5,124	87,200	87,300	5,482	92,700	92,800	5,839	98,200	98,300	6,197
81,800	81,900	5,131	87,300	87,400	5,488	92,800	92,900	5,846	98,300	98,400	6,203
81,900	82,000	5,137	87,400	87,500	5,495	92,900	93,000	5,852	98,400	98,500	6,210
82,000	82,100	5,144	87,500	87,600	5,501	93,000	93,100	5,859	98,500	98,600	6,216
82,100	82,200	5,150	87,600	87,700	5,508	93,100	93,200	5,865	98,600	98,700	6,223
82,200	82,300	5,157	87,700	87,800	5,514	93,200	93,300	5,872	98,700	98,800	6,229
82,300	82,400	5,163	87,800	87,900	5,521	93,300	93,400	5,878	98,800	98,900	6,236
82,400	82,500	5,170	87,900	88,000	5,527	93,400	93,500	5,885	98,900	99,000	6,242
82,500	82,600	5,176	88,000	88,100	5,534	93,500	93,600	5,891	99,000	99,100	6,249
82,600	82,700	5,183	88,100	88,200	5,540	93,600	93,700	5,898	99,100	99,200	6,255
82,700	82,800	5,189	88,200	88,300	5,547	93,700	93,800	5,904	99,200	99,300	6,262
82,800	82,900	5,196	88,300	88,400	5,553	93,800	93,900	5,911	99,300	99,400	6,268
82,900	83,000	5,202	88,400	88,500	5,560	93,900	94,000	5,917	99,400	99,500	6,275
83,000	83,100	5,209	88,500	88,600	5,566	94,000	94,100	5,924	99,500	99,600	6,281
83,100	83,200	5,215	88,600	88,700	5,573	94,100	94,200	5,930	99,600	99,700	6,288
83,200	83,300	5,222	88,700	88,800	5,579	94,200	94,300	5,937	99,700	99,800	6,294
83,300	83,400	5,228	88,800	88,900	5,586	94,300	94,400	5,943	99,800	99,900	6,301
83,400	83,500	5,235	88,900	89,000	5,592	94,400	94,500	5,950	99,900	100,000	6,307
83,500	83,600	5,241	89,000	89,100	5,599	94,500	94,600	5,956	100,000 126,420 6,310 plus 6.50% of the amount over \$100,000 but less than \$126,420		
83,600	83,700	5,248	89,100	89,200	5,605	94,600	94,700	5,963			
83,700	83,800	5,254	89,200	89,300	5,612	94,700	94,800	5,969			
83,800	83,900	5,261	89,300	89,400	5,618	94,800	94,900	5,976			
83,900	84,000	5,267	89,400	89,500	5,625	94,900	95,000	5,982			
84,000	84,100	5,274	89,500	89,600	5,631	95,000	95,100	5,989	\$126,420 or more 8,028 plus 6.75% of the amount over \$126,420		
84,100	84,200	5,280	89,600	89,700	5,638	95,100	95,200	5,995			
84,200	84,300	5,287	89,700	89,800	5,644	95,200	95,300	6,002			
84,300	84,400	5,293	89,800	89,900	5,651	95,300	95,400	6,008			
84,400	84,500	5,300	89,900	90,000	5,657	95,400	95,500	6,015			
84,500	84,600	5,306	90,000	90,100	5,664	95,500	95,600	6,021			
84,600	84,700	5,313	90,100	90,200	5,670	95,600	95,700	6,028			
84,700	84,800	5,319	90,200	90,300	5,677	95,700	95,800	6,034			
84,800	84,900	5,326	90,300	90,400	5,683	95,800	95,900	6,041			
84,900	85,000	5,332	90,400	90,500	5,690	95,900	96,000	6,047			
85,000	85,100	5,339	90,500	90,600	5,696	96,000	96,100	6,054			
85,100	85,200	5,345	90,600	90,700	5,703	96,100	96,200	6,060			
85,200	85,300	5,352	90,700	90,800	5,709	96,200	96,300	6,067			
85,300	85,400	5,358	90,800	90,900	5,716	96,300	96,400	6,073			
85,400	85,500	5,365	90,900	91,000	5,722	96,400	96,500	6,080			
85,500	85,600	5,371	91,000	91,100	5,729	96,500	96,600	6,086			
85,600	85,700	5,378	91,100	91,200	5,735	96,600	96,700	6,093			
85,700	85,800	5,384	91,200	91,300	5,742	96,700	96,800	6,099			
85,800	85,900	5,391	91,300	91,400	5,748	96,800	96,900	6,106			
85,900	86,000	5,397	91,400	91,500	5,755	96,900	97,000	6,112			
86,000	86,100	5,404	91,500	91,600	5,761	97,000	97,100	6,119			
86,100	86,200	5,410	91,600	91,700	5,768	97,100	97,200	6,125			
86,200	86,300	5,417	91,700	91,800	5,774	97,200	97,300	6,132			
86,300	86,400	5,423	91,800	91,900	5,781	97,300	97,400	6,138			
86,400	86,500	5,430	91,900	92,000	5,787	97,400	97,500	6,145			